


**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**

(Autonomous &amp; Residential)

[Affiliated to Madurai Kamaraj University]

**B.Com. / B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Core Subject : First Semester : Paper – I

**FINANCIAL ACCOUNTING – I**

Under CBCS – Credit 5

 Time: **3** Hours

 Max. Marks: **75**
**SECTION – A**
**Answer ALL Questions :**
**(10 × 1 = 10)**

1. Each transaction is first entered in  
 a) Journal    b) Ledger    c) Trial balance    d) Trading account
2. Suspense account is usually closed when  
 a) Accounts are finalized                      b) Accounts are audited  
 c) All the errors are rectified                  d) None of these
3. Final accounts are prepared with the help of  
 a) Trading account                                  b) Profit and Loss account  
 c) Trial balance    d) Balance sheet
4. Depreciation is a process of  
 a) Valuation of asset                                  b) Allocation of cost  
 c) Both valuation of asset and allocation      d) None of these
5. Receipts and Payments account is prepared by  
 a) Trading concerns                                  b) Manufacturing concerns  
 c) Non-trading concerns                              d) All the above
6. Asset account always shows \_\_\_\_\_ balance.
7. A bill of exchange is an acknowledgement of \_\_\_\_\_.
8. Outstanding expenses appearing in the trial balance are shown in \_\_\_\_\_ only.
9. Under diminishing balance method of charging depreciation, the amount of depreciation \_\_\_\_\_ every year.
10. Income and Expenditure account reveals \_\_\_\_\_ or \_\_\_\_\_.

## SECTION – B

**Answer ALL Questions :**

**(5 × 7 = 35)**

11. a) Journalise the following in the Journal of Thiru. Raman.

			Rs.
2014, Oct.	1	Received cash from Subramanian	25,000
	7	Paid cash to Ravi	5,000
	10	Bought goods for cash	17,000
	12	Bought goods on credit from Rajan	18,000
	15	Sold goods for cash	10,000
	20	Paid wages	3,000
	25	Received rent	2,000

**(OR)**

b) Enter the following transactions in a single column cash book of Thiru. Krishnan.

			Rs.
2015, Jan.	1	Commenced business with cash	2,50,000
	3	Purchased goods for cash	50,000
	6	Cash sales	90,000
	10	Paid into bank	40,000
	14	Bought goods from Mani on credit	7,800
	21	Purchased furniture	9,500
	27	Paid Mani	7,800

12. a) Rectify the following errors:

- i) Purchase book is carried forward Rs.350 less
- ii) Sales book total is carried forward Rs.500 more
- iii) A total of Rs.758 in the purchase book has been carried forward as Rs.857
- iv) The total of Sales book Rs.755 on page 20 was carried forward to page 21 as Rs.557

**(OR)**

b) On 1.1.2014, Jayan sold goods to Devan on credit for Rs.2,000 and drew a bill on Devan for Rs.2,000 for 3 months after date. Devan accepted it on 3.1.2014 and returned it to Jayan. On maturity, the bill was duly honoured by Devan.

Pass journal entries in the books of both the parties.

13. a) From the following information, prepare a trading account.

	Rs.
Opening stock	2,00,000
Purchases	2,50,000
Purchases return	20,000
Direct expenses	20,000
Carriage outwards	15,000
Sales	4,00,000
Closing stock	80,000

**(OR)**

b) From the following information, prepare a balance sheet.

	Rs.
Sundry creditors	1,50,000
Capital	6,00,000
Sundry debtors	4,00,000
Debentures	3,00,000
Fixed Assets	7,00,000
Cash in hand	1,00,000
Other liabilities	1,00,000
Net Profit	50,000

14. a) A firm purchased plant and machinery on 1<sup>st</sup> July 2010, for Rs.1,80,000 and incurred Rs.20,000 on its erection expenses. Depreciation is written off at the rate of 5%. The firm closes its book on 31<sup>st</sup> December each year.

Show the Plant and Machinery account up to 31<sup>st</sup> December 2014 under Straight line method.

**(OR)**

b) Distinguish capital receipt from revenue receipt.

15.a) How do you incorporate the following in the Tanjore Turf Club Balance sheet for the year 31.03.2015.

Medal distribution fund	Rs.98,400
Interest on the fund investments	Rs.28,900
Medals distributed	Rs.28,700
Medal distribution fund investments	Rs.98,000

(OR)

b) Write the differences between receipts and payments account and income and expenditure account.

### **SECTION – C**

**Answer any THREE Questions :** (3 × 10 = 30)

16. The following balances were extracted from the ledger of M/s. Ramakrishnan Engineering Works on 31<sup>st</sup> March 2015. Prepare a trial balance as on 31.03.2015.

Particulars	Amount	Particulars	Amount
Drawings	6,000	Sales	1,28,000
Capital	24,000	Salaries	9,500
Sundry Creditors	43,000	Sales Returns	1,000
Bills payable	4,000	Purchase returns	1,100
Sundry debtors	50,000	Travelling expenses	4,600
Bills receivable	5,200	Commission paid	100
Loan from Karthick	10,000	Trading expenses	2,500
Furniture & Fixtures	4,500	Discount earned	4,000
Opening Stock	47,000	Rent	2,000
Cash in hand	900	Bank overdraft	6,000
Cash at bank	12,500	Purchases	70,800
Tax	3,500		

17. Prepare a bank reconciliation statement from the following data as on 31.12.2014.

	Rs.
Balance as per cash book	12,500
Cheques issued but not presented for payment	900
Cheques deposited in bank but not collected	1,200
Bank paid insurance premium	500
Direct deposit by a customer	800
Interest on investment collected by bank	200
Bank charges	100

18. From the following trial balance, prepare trading, profit and loss account for the year ended 31.03.2014 and a balance sheet as on that date:

**Trial balance**

Particulars	Debit (Rs)	Credit (Rs)
Capital	-	40,000
Sales	-	25,000
Purchases	15,000	-
Salaries	2,000	-
Rent	1,500	-
Insurance	300	-
Drawings	5,000	-
Machinery	28,000	-
Bank balance	4,500	-
Cash	2,000	-
Stock 1.4.2013	5,200	-
Debtors	2,500	-
Creditors	-	1,000
	66,000	66,000

1. Stock on 31.3.2014 Rs.4,900
2. Salaries unpaid Rs.300
3. Rent paid in advance Rs.200
4. Insurance prepaid Rs.90.

19. On 1.1.2012 machinery was purchased for Rs.80,000. On 1.1.2013 additions were made to the amount of Rs.40,000. On 31.3.2014 machinery purchased on 1.1.2013, costing Rs.12,000 was sold for Rs.11,000 and on 30.6.2014 machinery purchased on 1.1.2012 costing Rs.32,000 was sold for Rs.26,700. On 1.10.2014 additions were made to the amount of Rs.20,000. Depreciation was provided at 10% p.a. on the Diminishing Balance method.

Show the Machinery Account for the three years 2012 to 2014 (year ended on Dec 31).

20. Find out the amount of salaries to be debited to income and expenditure account for 2014 from the following details.

Payments made for salaries during 2014	48,000
Outstanding salary as on 31.12.2013	2,000
Outstanding salary as on 31.12.2014	3,200
Prepaid salary as on 31.12.2013	1,200
Prepaid salary as on 31.12.2014	1,600




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**B.Com. / B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Core Subject : First Semester : Paper – II

**BUSINESS CORRESPONDENCE & OFFICE METHODS**

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

**SECTION – A**
**Answer ALL Questions :**
**(10 × 1 = 10)**

1. The date is typed next to the address at the \_\_\_\_\_ side of the letter.  
a) right      b) left      c) centre      d) none of these
2. A sales letter is just a part of \_\_\_\_\_.  
a) publicity    b) advertisement    c) both (a) & (b)    d) none of these
3. Insurance is a contract between \_\_\_\_\_ parties.  
a) 2      b) 3      c) 4      d) 5
4. An Office serves as \_\_\_\_\_ of an organization.  
a) memory centre      b) control centre  
c) both (a) & (b)      d) none of these
5. A good filing system  
a) protects documents      b) leads to economy in space  
c) consumes less time to take out the records      d) all of these
6. What is business correspondence?
7. What is a circular letter?
8. What is an overdraft?
9. What is an office?
10. What is filing?

**SECTION – B**
**Answer ALL Questions :**
**(5 × 7 = 35)**

11. a) What are the characteristics of a good business letter?  
(OR)  
b) Explain the various kinds of business letter.
12. a) Draft a letter to S. Chand & Sons Ltd., New Delhi for supply of Commerce related books to your book shop.  
(OR)  
b) Write a circular letter to make intimation for the inauguration of a new business.
13. a) As a customer write a letter to your bank to grant a facility of over draft.  
(OR)  
b) Write a letter to LIC to surrender your life insurance policy.
14. a) Explain the various types of a office manuals.  
(OR)  
b) State the basic principles in the selection of office equipments.
15. a) How can you design the office rooms?  
(OR)  
b) What are the essentials of a good filing system?

**SECTION – C**
**Answer any THREE Questions :**
**(3 × 10 = 30)**

16. Write an application letter for the post of Assistant Professor in Commerce in your College.
17. Write a letter to Anand & Sons, Madurai, expressing your inability to execute the order and requesting them to extend the time for another two weeks.
18. Draft a letter to your banker to stop payment for a cheque issued to ABC firm, Trichy for Rs.1 lakh.
19. Explain the functions of a modern office.
20. Discuss the various methods of filing.





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**B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Allied Subject : First Semester : Paper – I

## PROGRAMMING IN C

Under CBCS – Credit 5

Time: **3 Hours**

Max. Marks: **75**

### SECTION – A

**Answer ALL Questions :**

**(10 × 1 = 10)**

- The include statement start with the symbol  
a) #                      b) @                      c) &                      d) \*
- Which of the following is multi user operating system?  
a) windows              b) Unix                      c) Linux                      d) all of these
- Which operator gives the reminder?  
a) +                      b) –                      c) /                      d) %
- Which statement causes the termination of loop?  
a) break                      b) continue                      c) goto                      d) exit
- The range of array index is \_\_\_\_\_.  
a) 1 to size              b) 0 to size                      c) 0 to size -1                      d) 1 to size -1
- A function call itself is known as  
a) Nested function                      b) recursion  
c) user defined function                      d) none of these
- \_\_\_\_\_ is a collection of elements of different type.  
a) structure              b) union                      c) array                      d) data type
- The operator used to access structure member is \_\_\_\_\_.  
a) . (dot)                      b) \*                      c) &                      d) ||
- \_\_\_\_\_ is a collection of records.  
a) database              b) file                      c) secondary memory                      d) storage media
- Each C program must use the \_\_\_\_\_ header file.  
a) conio.h                      b) stdio.h                      c) process.h                      d) math.h

### SECTION – B

**Answer ALL Questions :**

**(5 × 7 = 35)**

- a) Discuss the concept of files and directories in MSDOS.  
(OR)  
b) What are the types of computers?
- a) Explain switch statement with suitable example.  
(OR)  
b) Write a C program for calculate simple interest.
- a) Explain the concept of recursion with suitable example.  
(OR)  
b) What is an array? Discuss its types.
- a) How to copy and compare structure variables?  
(OR)  
b) What is structure ? How to define it and access structure members?
- a) Explain any five string functions.  
(OR)  
b) Explain any five file oriented functions.

### SECTION – C

**Answer any THREE Questions :**

**(3 × 10 = 30)**

- Explain the components of computers.
- Explain various forms of if statement.
- Write a program to add two matrices using array.
- Write a C program to calculate student result using structures.  
The members are name, regno, five subject marks, total, average, class, result.
- Explain various storage classes.




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**B.A. / B.Sc.** Degree (Semester) Examinations, November 2015

Part – IV : NME Subject : First Semester : Paper – I

**PC SOFTWARE**

Under CBCS – Credit 2

 Time: **2 Hours**

 Max. Marks: **75**
**SECTION – A**
**Answer ALL Questions :**
**(10 × 1 = 10)**

1. In \_\_\_\_\_ view, all the slides in a presentation on screen are displayed at a time.  
a) Slide show    b) F5    c) Both a and b    d) NOTA
2. Borders can be applied to  
a) Cells    b) Paragraph    c) Text    d) All of these
3. To select entire document press  
a) CTRL + A    b) CTRL + C    c) CTRL + X    d) None of the above
4. If you need to decorate a document, which menu will you choose?  
a) Edit    b) Format    c) Tools    d) View
5. The Chart option is in \_\_\_\_\_ Menu  
a) File    b) Edit    c) Insert    d) Tools
6. How do you save a document in ms power point?
7. Which action will be done by pressing Ctrl + Y?
8. List out any three usage of chart?
9. What is features in a word document?
10. What is Table?

**SECTION – B**
**Answer ALL Questions :**
**(4 × 10 = 40)**

- 11.a) What are the advantages of word document?

**(OR)**

- b) State the find and replaces options.

- 12.a) Discusses the 'Mail Merge' facility in word.

**(OR)**

- b) How do you insert the header and footer in a word file?

- 13.a) What is a chart? How is they created in Excel?

**(OR)**

- b) What is meant by Auto Fill? Explain.

- 14.a) What are the methods of building a worksheet?

**(OR)**

- b) What are steps involved insert a picture into a presentation.

**SECTION – C**
**Answer any TWO Questions :**
**(2 × 12½ = 25)**

15. Explain the various advantages of a word document.
16. Explain the salient features of power point presentation.
17. What are the merits and demerits of a Microsoft Excel?







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Part – I : Language : Hindi : Third Semester : Paper – I

**BUSINESS HINDI – I**

Under CBCS – Credit 2

Time: 3 Hours

Max. Marks: 75

**X. Answer any Five of the following Questions :** ( $5 \times \frac{1}{2} = 2\frac{1}{2}$ )

1. मकान बनाने में कौन कौन हमारी मदद करते हैं ?
2. कन्याकुमारी भारत का किस छोर पर है?
3. राजीव गांधी का विवाह किससे से हुआ ?
4. राजीव गांधी को 'भारत रत्न' की उपाधि कब दी गयी ?
5. दीमक को संस्कृति में क्या कहते हैं ?
6. वाल्मीकि ने क्या लिखा ?
7. सबसे महत्वपूर्ण विटामिन क्या हैं ?
8. कैलरी किसे कहते हैं?

**XI. Write Opposites for any Six of the following :** ( $6 \times \frac{1}{2} = 3$ )

- |          |          |          |          |
|----------|----------|----------|----------|
| 1. पूरब  | 4. बेचना | 7. नासमझ | 10. नौकर |
| 2. शिष्य | 5. तैरना | 8. भोजना |          |
| 3. शांति | 6. खुश   | 9. डर    |          |

**XII. Explain any One of the Poems in Tamil or English :** ( $1 \times 5 = 5$ )

1. फूलों से नित हसना सीखो,  
भौरों से नित गाना !  
तरु के झुकी डालियों से  
नित नित सीखो शीश जुकना!!
2. झर-झर झर-झर झरता झरना !  
आलस कभी न करता झरना !!  
ठक्कर कभी न सोता झरना !  
प्यास सभी की हरता झरना !!

**I. Fill in the Blanks for any Four of the following :** ( $4 \times 1\frac{1}{2} = 6$ )

1. मकान बनानेवाले को \_\_\_\_\_ कहते हैं !
2. पूरब में \_\_\_\_\_ की कड़ी है !
3. राजीव गांधी के माता का नाम \_\_\_\_\_ हैं !
4. रत्नाकर \_\_\_\_\_ करता था !
5. स्वस्थ शरीर में स्वस्थ मस्तिष्क रहता है !

**II. Match the following :**

( $5 \times \frac{1}{2} = 2\frac{1}{2}$ )

- |                         |   |              |
|-------------------------|---|--------------|
| 1. राजीव का माता का नाम | - | फिरोज गांधी  |
| 2. राजीव के पिता का नाम | - | इंदिरा गांधी |
| 3. राजीव का विवाही      | - | प्रियंका     |
| 4. राजीव के बेटे का नाम | - | सोन्या       |
| 5. राजीव का बेटी का नाम | - | राहुल गांधी  |

**III. Write the meanings of any Five of the following words in**

**ENGLISH or TAMIL :**

( $5 \times \frac{1}{2} = 2\frac{1}{2}$ )

- |            |             |               |                 |
|------------|-------------|---------------|-----------------|
| 1. रकम     | 4. अवधि     | 7. संचार      | 10. मंत्री मंडल |
| 2. पूछ-ताच | 5. निर्देशक | 8. चेंक       |                 |
| 3. विदेशी  | 6. वितरण    | 9. प्रमाण लेख |                 |

**IV. Write in words :****(5 × ½ = 2½)**

1. 9              2. 7½              3. 9              4. 22              5. 5

**V. Give an Equivalent words for any of the following TEN****English terms :****(10 × 1 = 10)**

- |            |             |             |
|------------|-------------|-------------|
| 1. COST    | 6. AGENCY   | 11. BILL    |
| 2. EXPORT  | 7. BALANCE  | 12. CAPITAL |
| 3. FOREIGN | 8. ENQUIRY  | 13. CASH    |
| 4. CHEQUE  | 9. DIRECTOR | 14. CENTRE  |
| 5. GRANT   | 10. IMPORT  | 15. AVERAGE |

**VI. Write any Five Equivalent English terms for the following****Hindi terms:****(5 × ½ = 2½)**

- |           |              |
|-----------|--------------|
| 1. धागा   | 6. चुनाव     |
| 2. कुर्सी | 7. डाकू      |
| 3. लहर    | 8. पालन-पोषण |
| 4. चट्टान | 9. बीमारी    |
| 5. विवाह  | 10. खून      |

**VII. Change the Gender of any SIX of the following : (6 × ½ = 3)**

- |          |          |
|----------|----------|
| 1. माली  | 6. धोबी  |
| 2. शेर   | 7. नौकर  |
| 3. साहब  | 8. भाई   |
| 4. मालिक | 9. पुत्र |
| 5. पंडित | 10. बाघ  |

**VIII. Write a letter to the principal of your college asking three days leave for attending sisters marriage :**

आप अपने बहिन के विवाह में भाग लेने का कारण बताते हुए अपने कॉलेज के प्राचार्य को 3 दिन की छुट्टी की लेख लिखिए !

**(OR)**

Write a letter to ashok textiles bombay complaining that you have not received the goods by you.

आपसे अशोक टेक्सटाइल्स ,मुंबई दिया हुआ आर्डर के अनुसार सामान न मिलने का कारण बताते हुए एक शिकायत लेख लिखिए

**(OR)**

Write a letter to the manager sarvodaya illakhiya pannai, madurai for the supply of textbooks.

पाठ्य पुस्तकें वितरण करने के लिए व्यवस्थापक, सर्वोदया ईलक्किया पन्नै, मदुरै को एक पत्र हिंदी में लिखिए

**IX. Change any Six of the following into Plural form : (6 × ½ = 3)**

- |           |          |
|-----------|----------|
| 1. माता   | 6. हाथी  |
| 2. बात    | 7. किताब |
| 3. गुरु   | 8. नदी   |
| 4. स्त्री | 9. रुपया |
| 5. बात    | 10. फल   |

**XIII. Read the following passage and Answer the Questions :**  
(1 × 5 = 5)

राजीव गांधी का जन्म २० अगस्त 1944 को हुआ था ! उनकी माता का नाम इंदिरा गांधी और पिता फिरोज गांधी था ! राजीव गांधी की प्राथमिक शिक्षा खुश पर ही हुआ है ! जब वे दस साल के थे तब वे दुने पब्लिक स्कूल में पढ़ने गए ! बाद में उन्होंने लंदन के ट्रिनिटी कॉलेज में इंजीनियरिंग किया !

1. राजीव गांधी का जन्म कब हुआ?
2. राजीव गांधी के माता पिता का नाम क्या हैं?
3. उनकी प्राथमिक शिक्षा कहा पर हुई ?
4. दस साल के उम्र में वे किस स्कूल में दाखिल हुए?
5. उन्होंने इंजीनियरिंग का पढ़ाई कहा पर किया ?

**XIV. Translate the following into Tamil or English: (5 × ½ = 2½)**

1. गोपाल इधर आओ !
2. वेलु घर जाता हैं!
3. सीता तुम क्या सोच रही हो?
4. लड़कियां गाना गाएंगी !
5. हम स्टेशन गए !

**XV. Translate into HINDI: (5 × 1 = 5)**

1. I spoke in the meeting.
2. He will read the lesson.
3. They are talking.
4. The horse runs fast
5. Don't go there.

**XVI. Answer the following as Directed in the Brackets : (5 × 1 = 5)**

1. इधर \_\_\_\_\_ ! (fill in the command word)
2. तुम \_\_\_\_\_ खाना खाए ! (fill with case ending)
3. हम चेन्नई जायेंगे ! (change into present continuous tense)
4. तुम गाना \_\_\_\_\_ रही हो ! (fill with a suitable verb)
5. लड़का मैदान में खेल रहा हैं ! (change into simple present tense)




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Part – III : Core Subject : Third Semester : Paper – I

**ADVANCED ACCOUNTING**

Under CBCS – Credit 4/5

 Time: **3** Hours

 Max. Marks: **75**
**SECTION – A**
**Answer ALL Questions :**
**(10 × 1 = 10)**

1. Partnership Act provides interest on the amount left by the retiring partner at  
 a) 5%                      b) 6%                      c) Bank rate      d) 12%
2. A firm is unable to pay its debts when  
 a) A partner is insolvent                      b) A partner has debit balance  
 c) The firm is insolvent                      d) None of these
3. The person receiving the royalty is known as  
 a) Lessee              b) Lessor              c) Tenant              d) Giver
4. Under hire purchase system, buyer becomes the owner  
 a) After receipt of goods                      b) On payment of down money  
 c) On payment of last installment d) None of the above
5. The partner's liability in India is  
 a) Limited              b) Unlimited              c) Equal              d) Contract based
6. What is partnership deed?
7. What is dissolution of a firm?
8. What is recoupment of short working?
9. What is down payment?
10. Write a note on statement of affairs.

## SECTION – B

### Answer ALL Questions :

(5 × 7 = 35)

11. a) X and Y are partners sharing profits in the ratio of 2:1 and as from 1<sup>st</sup> January 2014, they admit Z who is to have 1/10<sup>th</sup> share of profits with a guaranteed minimum of Rs.32,000. X and Y continue to share profits as before. The profit of the firm in respect of the year in question is Rs.2,00,000. Prepare Profit and Loss appropriation account.

(OR)

- b) A and B are partners sharing profits and losses in the ratio of 5:3. They admit C as a partner. C acquires his share 4/20 from A and 2/20 from B. Find out the new profit sharing ratio and sacrificing ratio.
12. a) P, Q and R share profits in proportion of  $\frac{1}{2}$ ,  $\frac{1}{4}$  and  $\frac{1}{4}$ . On the date of dissolution, their balance sheet was as follows:

Liabilities	Amount	Assets	Amount
Creditors	14,000	Sundry assets	40,000
Capital Accounts			
P	10,000		
Q	10,000		
R	6,000		
	40,000		40,000

The assets realised Rs.35,500. Creditors were paid in full. Realisation expenses amounted to Rs.1,500. Prepare Realisation account.

(OR)

- b) The following was the balance sheet of A and B as on 31.12.2014.

Liabilities	Amount	Assets	Amount
Sundry creditors	38,000	Cash at bank	11,500
Mrs. A's Loan	10,000	Stock in trade	6,000
B's Loan	15,000	Debtors	20,000
Reserve Fund	5,000	- Provision	1,000
A's Capital	10,000	Furniture & Fittings	4,000
B's Capital	8,000	Plant & Machinery	28,000
		Investments	10,000
		Profit and Loss A/c	7,500
	86,000		86,000

The firm was dissolved on 31.12.2014 and the following was the result.

- i) A took over the investment at an agreed value of Rs.8,000 and agreed to pay off the loan of Mrs.A
- ii) The assets realised as follows:  
Stock Rs.5,000, Debtors Rs.18,500, Furniture & Fittings Rs.4,500 and Plant & Machinery Rs.25,000
- iii) The expenses were Rs.1,100
- iv) The sundry creditors were paid off less 2 ½ % discounts.  
A and B shared profits and losses in the ratio of 3:2.  
Prepare Realisation account and Capital account.
13. a) Ayyan coal leased a colliery on 1.1.2011 at a minimum rent of Rs.1,50,000 merging into a royalty of Rs.10 per kg with a stipulation to recoup short workings over the first three years of the lease.  
The output for the first four years of the lease was 8,000; 13,000; 21,000 and 18,000 kgs respectively.  
Prepare Royalties and Short working account.

**(OR)**

- b) Calculate the number of books sold from the following information.

Year	Number of books printed	Closing stock
2011	1000	50
2012	1500	100
2013	2000	200
2014	2500	250

14. a) Mr A purchased a machine on hire purchase system. Rs.3,000 is being paid on delivery and the balance in five installments of Rs.6,000 each payable annually on 31<sup>st</sup> December. The cash price of the machine was Rs.30,000. Calculate the amount of interest for each year.

**(OR)**

- b) How hire purchase system is different from installment system? Explain.
15. a) How the following items are treated in the statement of affairs and deficiency account?
- i) 16 months before declaration of insolvency, a private house of Rs.60,000 was transferred to wife without consideration.
  - ii) Private assets of Rs.70,000 of the insolvent include Rs.16,000 Stridhan of his wife and private liabilities are Rs.40,000.

**(OR)**

- b) Write the differences between statement of affairs and balance sheet.

### **SECTION – C**

**Answer any THREE Questions :**

**(3 × 10 = 30)**

16. A and B are partners in a firm. They share profits and losses in the ratio of 3:1. Their balance sheet is as follows:

Liabilities	Amount	Assets	Amount
Capital A	80,000	Buildings	1,00,000
Capital B	40,000	Plant	25,000
Reserve	40,000	Stock	40,000
Creditors	60,000	Debtors	70,000
Bills Payable	20,000	Cash	5,000
	2,40,000		2,40,000

C is admitted into partnership for  $\frac{1}{5}$ <sup>th</sup> share of the business on the following terms:

- i) Building is revalued at Rs.1,20,000
- ii) Plant is depreciated at 80%
- iii) Provision for bad debts is made at 5%
- iv) Stock is revalued at Rs.30,000
- v) C should introduce 50% of the adjusted capitals of both A and B. Prepare Revaluation account, Capital accounts and new Balance sheet.

17. R, W and B are in partnership. The following is their balance sheet as on 31.12.2014 on which date, they dissolved partnership. They share profits in the ratio of 5:3:2.

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Capital R	50,000	Plant	40,000
Capital W	15,000	Stock	30,000
Capital B	45,000	Debtors	30,000
Creditors	40,000		60,000
R's Loan	10,000		
	1,60,000		1,60,000

It was agreed to repay the amounts due to the partners as and when the assets were realised, viz

1.2.2015	Rs.30,000
1.4.2015	Rs.73,000
1.6.2015	Rs.47,000

Prepare a statement showing how the distribution to the partners should be made.

18. A company acquired a lease of a mine at a minimum rent of Rs.10,000 per annum. The royalty was fixed at Re.0.50 per tonne. Short workings could be recouped within three years following the year in which the short workings occur. If there is stoppage of production due to strike in any year, the minimum rent would be proportionately reduced in regard to the length of the stoppage.

The output (Tonnes) of the mine was as follows:

2009	8,000
2010	12,500
2011	21,500
2012	26,000
2013	17,000
2014	30,000

During 2013, there was strike lasting 3 months.

Show the Minimum rent account and Short workings account in the books of the company.

19. Malan purchased a machine on hire purchase system on 1<sup>st</sup> January 2013. The terms of payment are four annual installments of Rs.12,690 at the end of each year. Interest is charged @ 5% and is included in the annual payment of Rs.12,690.

Show machinery account and hire vendor account in the books of Malan who defaulted in the payment of the third yearly payment whereupon the vendor repossessed the machinery. Malan provides depreciation on the machinery @10% p.a on the reducing balance.

20. The assets of a merchant on 30<sup>th</sup> June 2014 as shown by his books were Rs.45,000 and his liabilities Rs.31,000. He filed his insolvency petition and estimated his deficiency to be Rs.22,000. After making the above estimate, he found that the following item were not recorded in his books.

- Interest @ 10% on his capital from 1<sup>st</sup> Jan.2014
- Amount due as wages Rs.200, as salaries Rs.500, as rates and taxes Rs.300 and as rent Rs.500
- A contingent liability for Rs.3,000 on bills discounted by him for Rs.8,000
- A loan of Rs.5,000 taken from a friend for the marriage of his daughter.

Prepare Statement of Affairs and Deficiency Account.







# VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

**B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Allied Subject : Third Semester : Paper – I

## DATA BASE MANAGEMENT SYSTEM

Under CBCS – Credit 5

Time: **3** Hours

Max. Marks: **75**

### SECTION – A

**Answer ALL Questions :**

**(10 × 1 = 10)**

1. The processed data is \_\_\_\_\_.  
a) knowledge   b) information   c) statistics   d) datawarehouse
2. The disadvantage of file organization is \_\_\_\_\_.  
a) redundancy   b) inconsistency   c) no keys   d) all of these
3. Which of the following is a relational database?  
a) Oracle   b) Foxpro   c) Dbase III Plus   d) Dbase
4. What are the components of E-R model?  
a) Entities   b) Attributes   c) Relationships   d) All of the above
5. How many relational calculus are available?  
a) 2   b) 3   c) 4   d) 5
6. Write any two secondary storage devices mostly used now.
7. What is database?
8. Expand DDLC.
9. How many levels of database services are available?
10. What is normalization?

### SECTION – B

**Answer ALL Questions :**

**(5 × 7 = 35)**

- 11.a) Define data, information? How to process information?  
**(OR)**  
b) With neat diagram explain the parts of computer.
- 12.a) What is file? Explain the structure of the file.  
**(OR)**  
b) Discuss the components of DBMS.
- 13.a) Discuss Codd's any seven rules.  
**(OR)**  
b) Briefly explain software development life cycle phases.
- 14.a) Classify the attributes of E-R model.  
**(OR)**  
b) Explain the architecture of database.
- 15.a) Explain domain relational calculus.  
**(OR)**  
b) Explain the concept of data normalization.

### SECTION – C

**Answer any THREE Questions :**

**(3 × 10 = 30)**

16. Describe any two secondary storage devices.
17. Explain various file organization methods.
18. Write a detailed note on RDBMS.
19. Describe various data models.
20. Explain any five operations of relational algebra.




**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**

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**B.Com. / B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Core Subject : Third Semester : Paper – II

**INCOME TAX LAW & PRACTICE – I**

Under CBCS – Credit 4

 Time: **3** Hours

 Max. Marks: **75**
**SECTION – A**
**Answer ALL Questions :**
**(10 × 1 = 10)**

1. Who is an assessee in default?
2. State the basic conditions of residential status of an Individual.
3. What is salary?
4. What do you mean by unrealized rent?
5. What is interest?
6. Members of \_\_\_\_\_ are called Co-parceners.  
 a) Individual    b) HUF    c) Company d) Firm
7. All perquisites and allowances paid by government to its employees serving Outside India is \_\_\_\_\_.  
 a) Fully taxable    b) Partly taxable  
 c) Fully exempted    d) None of the above
8. \_\_\_\_\_ fund is maintained by Industrial undertakings, banks.  
 a) RPF    b) PPF    c) SPF    d) URPF
9. Any income from house property held for charitable purpose is \_\_\_\_\_.  
 a) Fully taxable    b) Fully exempted  
 c) Business Income    d) Capital Gain
10. Long term capital loss to be set-off only from \_\_\_\_\_.  
 a) LTCG    b) STCG    c) Both    d) Speculation loss

## **SECTION – B**

### **Answer ALL Questions :**

**(5 × 7 = 35)**

11.a) Write a short notes i) Gross Total Income ii) Total Income

**(OR)**

b) Write a note on “Person”.

12.a) When an Individual becomes Resident?

**(OR)**

b) Ascertain the residential status of the assessee in the following cases for the assessment year 2015 – 2016.

i) Ajay is a citizen of India. He left for Iran of 18<sup>th</sup> April 2014 and could not return to India till the end of the financial year 2014 – 2015.

ii) Subhash is a citizen of India. He left on 15<sup>th</sup> May 2014 for London for higher studies. He came back to India on 25<sup>th</sup> May 2014. He maintained a dwelling place in India during his absence.

13.a) List out any five fully exempted allowances.

**(OR)**

b) Mr. KG is working in a Central Government Office at Simla. His salary particulars are as follows.

	Rs.
Salary	72,000
D.A. (fully enters into pay for retirement Benefits)	48,000
Hill Compensatory Allowance	12,000
Transport Allowance	6,600
Provided with rent free house	
Annual Licence Fee	7,200
Cost of furnishing	45,000

Calculate Value of rent free house.

14.a) Find out the taxability of pension in the following case:-

Mr. Raju retires from Punjab Government service on 30<sup>th</sup> June, 2014 and his pension has been fixed at Rs.1,200 p.m. He gets 1/3<sup>rd</sup> of his pension commuted for Rs.60,000.

**(OR)**

b) Mr. Lalu retired on 30-11-14 from a coal mine after putting a service of 28 years and 10 months. At the time of his retirement he was getting a salary of Rs.16,000 p.m. and he use to get an increment of Rs.500 p.m. on 1<sup>st</sup> April every year. His D.A. was Rs.2,000 p.m. Gratuity received Rs.3,40,000. Find out his taxable gratuity, if he is covered under Gratuity ACT, 1972.

15.a) Calculate the ARV from the particulars given below :

Actual Rent Rs. 7,000 p.m. MRV Rs.60,000 p.a..

FRV Rs.66,000 p.a. Standard Rent Rs.69,000 p.a.

During previous year 2014 – 2015 assessee could not realize rent two months.

**(OR)**

b) Compute Income from other sources from particulars given below:

		Rs.
i)	Interest on deposits with a Company	10,000
ii)	University remuneration for working as examiner	6,000
iii)	Royalty for writing books	60,000
He claims to have spent Rs.20,000 on writing these books		
iv)	Dividend declared by R.co. on 1-3-2015 but paid on 1-5-2015	6,000
v)	Interim dividend paid on 1-5-2014	3,000
vi)	Stake money on race horses	
	Horses are maintained by him and expenses on	
	Maintenance of these horses are	2,40,000
vii)	Family pension received	36,000

### **SECTION – C**

**Answer any THREE Questions :**

**(3 × 10 = 30)**

16. Give any ten examples of incomes which are totally exempt from income tax.
17. Which of the following are taxable when the residential status of Mr. Umesh is :
- i) Resident      ii) Not Ordinary Resident      iii) Non-Resident
  - i) Income accrued in Canada but received in India Rs.2,000.
  - ii) Rs.5,000 were earned in Africa and received there but brought of India.
  - iii) Rs.5,000 earned in India but received in Canada.
  - iv) Rs.10,000 earned and received in Srilanka from a business controlled from India.
  - v) House property income (computed) from Srilanka Rs.2,000.
  - vi) Rs.4,000 was past untaxed foreign income which was brought to India during the previous year.
  - vii) Profit earned from a business in Kanpur Rs.10,000
18. Mr. M is a production manager of an industrial unit at Chennai. The particulars of his salary income are as under :

	Rs.
Basic Salary	15,000 p.m.
Dearness allowance (given under the terms of employment)	5,000 p.m.
Entertainment allowance	1,000 p.m.
Medical allowance	500 p.m.
House Rent allowance	4,000 p.m.
Rent paid for the house	5,000 p.m.

Car of 1.2 lt. capacity provided by employer for private and official use.

Employer meets expenses of car.

He and his employer (each) contribute 15% of salary to R.P.F.

Mr. M had taken interest free loan of Rs.15,000 to purchase refrigerator.

Compute income under the head salary for the assessment year 2015 – 16.

19. Mr. G has given his premises on hire from 1-4-2010 to a company for its office. He submits the following particulars.

	Rs.
MRV	1,50,000
FRV	1,66,000
Standard Rent	1,60,000
Actual Rent	1,56,000
Municipal taxes	12,000 p.a.
Interest on loan for purchase of house	22,000

As per agreement rent increases to Rs.14,000 p.m. from 1-10-2013. But of increased rent is paid in May 2014. Compute his income for the previous year 2014 – 15.

20. Sri Mukunda furnishes the following particulars of the incomes for the previous year 2014 – 15. Compute his total income.

		Rs.
i)	Dividend Equity (gross) (Indian company)	600
ii)	Dividend on preference shares (Indian company)	3,200
iii)	Income from letting on hire of building and machinery – composite lease	17,000
iv)	Interest on bank deposits	2,500
v)	Director's sitting fees	1,200
vi)	Ground Rent	600
vii)	Income from undisclosed sources	10,000
viii)	Income from lotteries (gross)	10,000

The following deductions are claimed by him:

- Collection charges of dividend Rs.20.
- Allowable depreciation on buildings and machinery Rs.4,000.
- Fire Insurance on building and machinery Rs.100.





# VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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**B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – IV : Skill Based Subject : Third Semester : Paper – I

## INTERNET APPLICATIONS

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

### SECTION – A

**Answer ALL Questions :**

**(10 × 1 = 10)**

- The first page of the web is called \_\_\_\_\_.  
 a) Web page                      b) Home page  
 c) Web design                      d) Internet page
- Identify the E-mail domains from the following.  
 a) Yahoo                      b) Gmail                      c) Hotmail                      d) All of these
- Internet is a \_\_\_\_\_.  
 a) Network                      b) Software                      c) Hardware                      d) All of these
- Select the correct E-mail address  
 a) maniabc@gmail.com                      b) Mani@gmail.com  
 c) maniABC@gmail.com                      d) None of these
- Which of the item is define the Commercial domain?  
 a) .org                      b) .mil                      c) .uk                      d) .com
- What is Internet Protocol?
- What is instant messenger?
- Expand WWW.
- Abbreviate the term ISP.
- Expand HTML.

### SECTION – B

**Answer ALL Questions :**

**(4 × 10 = 40)**

- Explain the various types of Internet connections.  
 (OR)  
 b) Write a short note on i) FTP ii) ISP iii) GIF
- What is meant by E-mail, and give the importances of E-mail?  
 (OR)  
 b) How to create an E-mail address?
- Write a short note on browser?  
 What are the functions of web browsers?  
 (OR)  
 b) Discuss the various functions of E-mail?
- What is domain? Give four examples.  
 (OR)  
 b) Write a structure of HTML document.

### SECTION – C

**Answer any TWO Questions :**

**(2 × 12½ = 25)**

- What are the merits and demerits of E-mail?
- Explain the features of internet explorer.
- How can internet facilitate the student's community to their education?




**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**

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**B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Core Subject : Fifth Semester : Paper – I

**COST AND MANAGEMENT ACCOUNTING**

Under CBCS – Credit 5

 Time: **3** Hours

 Max. Marks: **75**
**SECTION – A**
**Answer ALL Questions :**
**(10 × 1 = 10)**

1. The basic objective of cost accounting is
  - a) Tax compliance
  - b) Financial audit
  - c) Cost ascertainment
  - d) None of these
2. Material control involves
  - a) Consumption of materials
  - b) Issue of materials
  - c) Purchase of materials
  - d) Purchase, storage and issue of materials
3. Primary packing is a part of
  - a) Distribution overhead
  - b) Selling overhead
  - c) Factory overhead
  - d) Prime cost
4. The long term solvency ratio is indicated by
  - a) Current ratio
  - b) Debt/Equity ratio
  - c) Net profit ratio
  - d) Quick ratio
5. Increase in fixed asset due to purchase is
  - a) Source of fund
  - b) Application of fund
  - c) No flow of fund
  - d) All the above
6. Define cost accountancy.
7. What is direct labour cost?
8. What is overhead cost?
9. What is management accounting?
10. What is funds flow statement?

## SECTION – B

**Answer ALL Questions :**

**(5 × 7 = 35)**

11. a) Write the essential requirements of a good costing system.

**(OR)**

b) Prepare a cost sheet from the following:

Materials used	Rs.20,000
Wages	Rs.18,000
Direct expenses	Rs. 5,000
Machine hours used	3000 hours
Machine hour rate	Rs.2

12. a) Find the economic ordering quantity and the number of orders per year from the following information.

Monthly consumption	3,000 units
Cost per unit	Rs.54
Ordering cost	Rs.150 per order

Inventory carrying cost 20% of the average inventory.

**(OR)**

b) The following information are available in respect of component D20.

Maximum stock level	42,000 units
Budgeted consumption	Maximum 7,500 units per month Minimum 4,000 units per month
Estimated delivery period	Maximum 4 months Minimum 2 months

You are required to calculate :

- i. Re-order level
- ii. Re-order quantity

13. a) Write the functional classifications of overheads.

**(OR)**

b) Write the importance of reconciliation of cost and financial accounts.

14. a) How management account is different financial accounting?

**(OR)**

b) From the following information prepare statement showing

three proprietary funds as 31.12.2014.

i. Current ratio	2.5:1
ii. Liquid ratio	1.5:1
iii. Fixed assets to proprietary funds	0.75:1
iv. Working capital	Rs.60,000
v. Reserves & surplus	Rs.40,000
vi. Bank O/D	Rs.10,000

15. a) Calculate Funds From Operation from the following:

Particulars	Amount	Particulars	Amount
To Salaries	10,000	By Gross Profit	2,00,000
To Rent	3,000	By Profit on sale of machines	5,000
To Commission	2,000	By Dividend received	2,000
To Discount allowed	1,000	By Refund of Tax	3,000
To Loss on sale of investment	5,000		
To Provision for depreciation	14,000		
To Provision for tax	10,000		
To Transfer to General Reserve	20,000		
To Preliminary Expenses	3,000		
To Discount on issue of debentures	2,000		
To Selling expenses	20,000		
To Net Profit	1,20,000		
	<b>2,10,000</b>		<b>2,10,000</b>

**(OR)**

b) After taking into account the under mentioned items of Rajan Limited, which made a net profit of Rs.1,00,000 for the year ended 31<sup>st</sup> December 2014, find out the amount of cash from operations.

Particulars	Amount
Loss on sale of machinery	10,000
Depreciation on building	4,000
Depreciation on machinery	5,000
Preliminary expenses written off	5,000
Provision for taxation	10,000
Goodwill written off	5,000
Gain on sale of buildings	8,000



### SECTION – C

**Answer any THREE Questions :**

**(3 × 10 = 30)**

16. Explain the differences between cost accounting and financial accounting.
17. From the following particulars, calculate the earnings of a worker under:

- a. Time rate system
- b. Piece wage system
- c. Halsey plan
- d. Rowan plan

Wage rate	Rs.2 per hour
Production per hour	4 units
Dearness allowance	Re.1 per hour
Standard time fixed	80 hours
Actual time taken	50 hours
Production	250 units

18. Kumar limited Co has three production departments A, B and C and two service departments D and E. The following figures are extracted from the records of the company. Rs.

Rent and taxes	5,000
Indirect wages	1,500
Depreciation of machinery	10,000
General lighting	600
Power	1,500
Sundries	10,000

Following further details are available.

	Total	A	B	C	D	E
Floor space in Square feet	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	15	20	10	5
Direct wages (Rs)	10,000	3,000	2,000	3,000	1,500	500
H.P of Machines	150	60	30	50	10	-
Value of Machine (Rs)	2,50,000	60,000	80,000	1,00,000	5,000	5,000

Apportion the cost to various departments on the most equitable basis by preparing a primary departmental distribution summary.

19. The following information relate to Sun traders limited, for the year ended 31<sup>st</sup> December 2014.

Particulars	Rs	Particulars	Rs
To Opening Stock	75,000	By Sales	5,20,000
To Purchases	3,25,000	Less: Returns	5,00,000
To Gross Profit	2,00,000	20,000	1,00,000
		By Closing Stock	
	6,00,000		6,00,000

Particulars	Rs	Particulars	Rs
To Operating Expenses:		By Gross Profit	2,00,000
Admin. Expen 40,000		By Non-Operating Income:	
Selling Expen 25,000	65,000	Dividend	9,000
To Non-Operating Expenses		Profit on sale of shares	11,000
Loss on Sale of assets	5,000		
To Net Profit	1,50,000		
	2,20,000		2,20,000

Calculate

- Gross Profit Ratio
- Operating Ratio
- Operating Profit Ratio
- Net Profit Ratio
- Expenses Ratio

20. From the following balance sheets of a concern prepare a Funds Flow Statement.

Liabilities	2013	2014	Assets	2013	2014
Share capital	60,000	65,000	Goodwill	30,000	25,000
Profit & Loss A/c	34,000	26,000	Plant and machinery	60,000	50,000
Current liabilities	12,000	3,000	Current assets	16,000	19,000
	1,06,000	94,000		1,06,000	94,000

Additional information:

- Depreciation of Rs.20,000 on plant and machinery was charged to profit and loss account.
- Dividends of Rs.12,000 were paid during the year.



**(10 × 1 = 10)**

- ## **SECTION – B**

**(5 × 7 = 35)**

- ## SECTION – C

**(3 × 10 = 30)**

16. What are the canons of taxation? Explain.
17. Enumerate the various methods of levy of Excise Duty.
18. Explain the provisions as to registration of dealers under the Central Sales Tax Act.
19. Narrate the various modes of assessment under Service Tax.
20. Explain in detail about the advantages and disadvantages of VAT.





# VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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**B.Com. (CA)** Degree (Semester) Examinations, November 2015

Part – III : Elective Subject : Fifth Semester : Paper – I

## WEB DESIGNING

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

### SECTION – A

**Answer ALL Questions :**

**(10 × 1 = 10)**

- HTML stands for \_\_\_\_\_.  
a) Hyper text max language      b) Hyper text min language  
c) Hyper Text Markup language      d) none
- WWW stands for \_\_\_\_\_.  
a) World wide web      b) world world web  
c) wide world web      d) world web wide
- The \_\_\_\_\_ tags are used to define HTML headings.  
a) <h1> to <h6>      b) <h1> to <h5>      c) <h1> to <h7>      d) none
- \_\_\_\_\_ tag is used to display horizontal rule.  
a) <h1>      b) <hr>      c) both      d) none
- An \_\_\_\_\_ list is a typically a numbered list of items.  
a) head      b) ordered      c) title      d) text
- The \_\_\_\_\_ tag defines unordered list.  
a) <ul>      b) <al>      c) <ol>      d) <br>
- HTML \_\_\_\_\_ are used to divide your browser window in to multiple sections.  
a) SRC      b) Radio button      c) frames      d) none
- Define internet.
- Define DHTML.
- HTML is a compiler. (True / False)

### SECTION – B

**Answer ALL Questions :**

**(5 × 7 = 35)**

- a) List down the uses of HTML. (OR)  
b) Explain Hyper links.
- a) Discuss about the structure of HTML. (OR)  
b) Discuss about images in HTML.
- a) Write in detail about ordered list in HTML. (OR)  
b) Write in detail about unordered list in HTML.
- a) Explain radio buttons. (OR)  
b) Explain check boxes.
- a) What is frame set explain? (OR)  
b) Write in detail about style sheets.

### SECTION – C

**Answer any THREE Questions :**

**(3 × 10 = 30)**

- Create a sample web page for four college.
- Discuss about including pictures in HTML.
- Discuss about table in HTML.
- Explains frames in detail.
- How to register a domain name? Explain.

